



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Filberto (Phil) Quiles
DOCKET NO.: 21-35026.001-R-1 through 21-35026.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Filberto (Phil) Quiles, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-35026.001-R-1	13-25-112-002-0000	15,750	0	\$15,750
21-35026.002-R-1	13-25-112-003-0000	15,750	32,250	\$48,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of two parcels, one of which is improved with a 1.5-story building of frame exterior construction with 3,267 square feet of gross building area. The building is approximately 124 years old. Features include a full basement finished with an apartment. The improvement is situated on a 3,150 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The second parcel is identified by the board of review as class 2-41, undeveloped land.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. The appellant did not dispute the assessment of the parcel lacking an improvement.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood as the subject. The comparables have sites that range in size from 3,125 to 3,780 square feet of land area. The parcels are improved with class 2-11 buildings of wood or masonry exterior construction ranging in size from 2,640 to 3,260 square feet of gross building area. The buildings range in age from 98 to 131 years old. Two comparables each have a full basement, finished with either a recreation room or an apartment, and two comparables each have a slab foundation. Each comparable has one fireplace and either a 1-car or a 2-car garage. The comparable properties sold from May 2019 to August 2021 for prices ranging from \$260,001 to \$530,000 or from \$96.87 to \$157.74 per square foot of gross building area, land included.

As to the inequity argument, the appellant submitted information on seven equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-11 buildings of wood or masonry exterior construction ranging in size from 2,868 to 3,982 square feet of gross building area. The buildings range in age from 105 to 132 years old. Five comparables each have a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$23,023 to \$43,206 or from \$7.31 to \$10.85 per square foot of gross building area.

Based on the foregoing evidence, the appellant requested a total reduced assessment to \$41,073, for the parcel with the improvement, which reflects a market value of \$410,730 or \$125.72 per square foot of gross building area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance and a reduced improvement assessment to \$25,323 or \$7.75 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal", for the parcel with the improvement under appeal, disclosing the total assessment for this property of \$53,000. The subject's assessment for this parcel reflects a market value of \$530,000 or \$162.23 per square foot of gross building area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$37,250 or \$11.40 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review only submitted information on four equity comparables located in the same assessment neighborhood as the subject. The four parcels are improved with 2-story buildings of frame or frame and masonry exterior construction ranging in size from 2,934 to 3,450 square feet of gross building area. The homes range from 115 to 144 years old. Three comparables each have a full or partial basement, one of which is finished with a recreation room, and one comparable has a slab foundation. Three comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$40,240 to \$43,620 or from \$12.26 to \$14.21 per square foot of gross building area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment on equity grounds.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment based on overvaluation is warranted.

This record contains four suggested comparable sales submitted by the appellant for the Board's consideration, as the board of review did not present any market value (sales) evidence. The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #3 which sold proximate in time to the subject's January 1, 2021 assessment date under appeal and which are relatively similar to the subject in location, class code, age, and building size with varying degrees of similarity in foundation type and garage amenity. The three best comparable sales sold from February 2020 to August 2021 for prices ranging from \$260,001 to \$530,000 or from \$96.87 to \$157.74 per square foot of gross building area, land included. The subject's assessment for the parcel with the improvement reflects a market value of \$530,000 or \$162.23 per square foot of gross building area, land included, which falls above the range established by the best comparable sales in this record on a per square foot basis and matches the overall improvement assessment for the appellant's comparable #2 which sets the upper end of the overall range and is excessive. The Board gives reduced weight to the appellant's comparable #4 which sold in May 2019, less proximate in time to the subject's lien date than the other comparable sales in this record. Based on this record and after consideration of adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for the parcel with the improvement, based on overvaluation, is warranted.

The appellant also raised an assessment inequity argument as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The parties submitted a total of eleven equity comparables with varying degrees of similarity to the subject. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

May 20, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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